

Amendments to the Abstract:

~~This invention is for~~ For improving the filling properties between vertical MISFETs constituting a SRAM memory cell. ~~Upon formation of, the~~ vertical MISFETs are formed over horizontal drive MISFETs and transfer MISFETs, and they are disposed with a narrow pitch in the Y direction and a wide pitch in the X direction. After a first insulating film (O₃-TEOS) having good coverage is disposed over a columnar laminates having a lower semiconductor layer, an intermediate semiconductor layer, an upper semiconductor layer and a silicon nitride film and a gate electrode formed over the side walls of the laminates via a gate insulating film to completely fill a narrow pitch space, a second insulating film (HDP silicon oxide film) is deposited over the first insulating film, resulting in an improvement in the filling properties, even in a narrow pitch portion, between ~~the~~ vertical MISFETs having a high aspect ratio.